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ABSTRACT

This publication presents a variety of revenue and expenditure data for U.S. public elementary and secondary schools during the 1974-75 fiscal year. Data were compiled from annual expenditure reports submitted by each state. Most of the booklets consist of tables that present detailed state-by-state breakdowns of school revenue and expenditure data, on both an aggregate and per-pupil basis. Also included are several tables and graphs that present summary data for the entire U.S. and comparative data for the period 1964-65 through 1974-75. A sample of the questionnaire form used to collect the survey data is included in the appendix. (JG)

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elementary and secondary education

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Revenues and Expenditures for Public Elementary and Secondary Education 1974-75

EA 009 553

HIGHLIGHTS

The number of pupils in average daily attendance (ADA) continued to decline between 1973-74 and 1974-75, down 0.5 percent from 41.7 to 41.5 million.

Revenues per pupil averaged $1,552 in 1974-75, up 11.2 percent from 1973-74.

Revenues from Federal sources amounted to $140 per pupil, up 18.6 percent from 1973-74.

Revenues from State sources were $655 per pupil, up 12.5 percent from 1973-74.

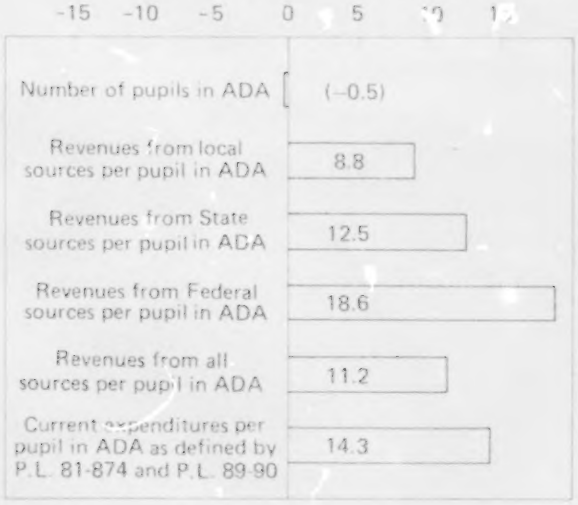
The share of revenues from local sources declined from 49.8 percent in 1973-74 to 48.8 percent in 1974-75.

Total current expenditures for public elementary and secondary education, including amounts for State and intermediate administration, amounted to $57.4 billion in 1974-75 (an average of $1,382 per pupil in ADA).

Local current expenditures amounted to $56.7 billion in 1974-75 (an average of $1,365 per pupil in ADA).

Total current expenditures as defined by Public Laws 81-874 and 89-10 amounted to $53.7 billion (an average of $1,294 per pupil in ADA), up 14.3 percent from 1973-74.

Percent change in selected data: 1973-74 to 1974-75



NCES 77-142

Revenues and Expenditures for Public Elementary and Secondary Education, 1974-75

by
Richard H. Barr
National Center for
Education Statistics

U.S. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
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FOREWORD

The educational community has shown an increasing interest in expenditure data for public elementary and secondary education. In response to this interest, the U.S. Office of Education (USOE) in 1968 began publishing data compiled from annual reports submitted by the States on total current expenditures and on expenditures as defined by P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965. This publication was compiled from these State reports.

The report forms used by the States for the annual submission of expenditure data were developed with the assistance of State education agency personnel, whose essential contributions are acknowledged and appreciated.

Credit is due also to various individuals in the branch, especially Geraldine J. Scott, who assisted with data editing, compilations, and review of analyses.

Roy C. Nehrt, Chief
Institutional Surveys Branch

David Orr, Acting Director
Division of Elementary and Secondary
Education Statistics

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INTRODUCTION

Information in this report is designed to meet the general information needs of educational researchers and the more specialized needs of personnel administering programs under P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). Accordingly, in addition to revenue data, the publication contains capital outlay and debt service data as well as three types of current operating expenditure data. The first type of current expenditure includes State and intermediate level administration. The other two, which are subsumed under this total, are for public elementary and secondary education at the local level. These two are:

1) *Current expenditures.* These data are presented in the major functional categories agreed upon in the late 1940's and published in OE *Handbook I, The Common Core of State Educational Information, 1953*

2) *Current expenditures as defined by P.L. 81-874 and P.L. 89-10.* These expenditures include all items at the local level, regardless of funding source, for current operation of public elementary and secondary schools through grade 12, including net expenditures for school lunch programs, student activities, and free summer school programs. Excluded are expenditures made from funds received from patrons as tuition and transportation fees, and from funds received under titles I, II, and III of P.L. 89-10.

REVENUES

Revenues are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. They should not be confused with entitlements, allotments, grant awards, etc. Since the revenues reported were those received during the fiscal year ending June 30, 1975, it is unlikely that the values reported would reconcile with allotments, etc., for the same year. Also, revenues should not be mistaken for total receipts, which would include nonrevenue receipts (e.g., from bond sales, loans, sale of school property, and insurance adjustments).

Revenues for fiscal year 1975 totaled $64.4 billion (tables 1 and A), up 10.7 percent from the $58.2 billion reported for 1973-74. Although the dollar amount of revenues from local sources increased from $29.0 to $31.4 billion, the level of dependence on revenues from local sources continued to decline, down to 48.8 percent from the 49.8 percent reported for 1973-74.

Revenue per pupil is an expression of dollar resources for education which have been adjusted for pupil population differences. Division of total revenues by average daily attendance (ADA) yielded $1,552 per pupil for the 50 States and the District of Columbia. Among the States, average revenue per pupil ranged from $971 for Mississippi to $2,548 for New York (table 2). Revenue from Federal sources (9.0 percent of total revenues) averaged $140 per pupil, ranging from $68 for Wisconsin to $766 for the District of Columbia. (However, it should be noted that the District of Columbia and Alaska are special cases receiving exceptionally high amounts of Federal resources. If these two States are excluded, the high would be $249 per pupil for New Mexico.) Expressed as percents of total public elementary and secondary revenues for these jurisdictions, the Federal portions were 4.3 percent for Wisconsin and 19.1 percent for New Mexico.

Revenue from State sources (42.2 percent of total revenues) showed similar variations. The U.S. average

Table A.–Revenues, by source, for public elementary and secondary education: 1963-64, 1973-74, and 1974-75

Revenue source	1963-64		1973-74		1974-75	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total (all sources)	$20.4	100.0	$58.2	100.0	$64.4	100.0
Local (including intermediate)	11.5	56.3	29.0	49.8	31.4	48.8
State	8.1	39.3	24.3	41.7	27.2	42.2
Federal	.8	4.4	4.9	8.5	5.8	9.0

Note.–Details may not add to totals because of rounding.

was $655 per pupil, with New Hampshire reporting $100 and Alaska reporting $1,469 (representing 7.5 percent and 59.9 percent of public elementary and secondary school revenues for those States). Hawaii reported $1,299 per pupil (88.1 percent of revenues) from State sources, and the District of Columbia, $1,227 (61.6 percent); however, the latter are special cases of State-wide school systems where non-Federal revenues are considered to come from State sources (table 2)[1].

Local (including intermediate) revenue sources, which must furnish all revenues not provided from other levels, furnished an average of $757 per pupil (48.8 percent of total revenues) for the 50 States. These ranged from a low of $224 for Alabama to a high of $1,369 for New York; however, expressed as percents, the low was 15.0 percent for Alaska and the high was 86.6 percent for New Hampshire. Since all non-Federal revenue for the District of Columbia and Hawaii is classified as State revenue, no local revenue is reported.

For 1963-64, the latest school year for which data are available prior to 1965 when the Elementary and Secondary Education Act was passed, 4.4 percent of revenues were from Federal sources, 39.3 percent from State sources, and 56.3 percent from local and intermediate sources.

[1] In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.

EXPENDITURES

Total Current Expenditures

In 1974-75, $57.4 billion was spent for current operation of the public elementary and secondary enterprise (table 3). Of this amount $56.7 billion was expended at the local level for operation of public elementary and secondary schools (including expenditures excluded under P.L. 81-874 and 89-10 as well as expenditures from payments by patrons for tuition and transportation fees and from funds received under titles I, II, and III of the Elementary and Secondary Education Act of 1965); $0.7 billion for State and intermediate level administration (table 3); and $0.7 billion for community services (table 5). Of the $56.7 billion, $53.6 billion was expended for local administration, instruction, attendance and health services, pupil transportation, plant operation and maintenance, and fixed charges. The other $3.1 billion was spent for "other school services" (student activities, free summer school, and school lunch programs) (tables 4 and 5).

A comparison of percentages by traditional current expenditure category for 1974-75, 1973-74, and 1964-65 (the year prior to the passage of ESEA) reveals some change in emphasis (table B). The percentages for instruction and for attendance and health services showed slight continuing decreases, while pupil transportation and maintenance and operation of plant, which showed decreases between 1964-65 and 1973-74, increased between 1973-74 and 1974-75. Local administration and fixed charges showed continuing increases. Changing accounting practices can account for some of these changes. For example, expenses of the principal's office, formerly included in instruction, are now classified under administration by some States.

Variations among the States in 1974-75 spending patterns for regular programs are shown in tables 6 and 7. Table 6 reports current expenditures per pupil distributed by functional category and table 7 presents a percentage distribution of expenditures by these same categories.

Table B.–Expenditures at the local level for current operation of the regular day school program, by functional category: 1964-65, 1973-74, and 1974-75

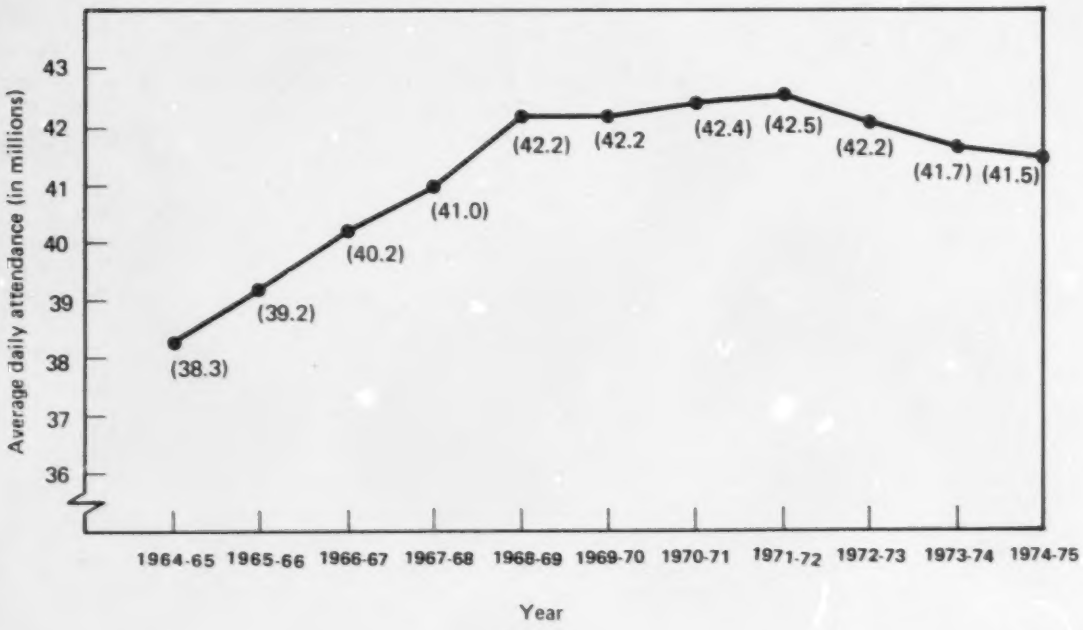
Major function	1964-65		1973-74		1974-75	
	Dollars in billions	Percent	Dollars in billions	Percent	Dollars in billions	Percent
Total	$17.9	100.0	$47.5	100.0	$53.6	100.0
Local administration	.6	3.3	1.7	3.5	2.0	3.7
Instruction	12.8	71.4	32.8	69.0	36.5	68.1
Attendance and health services	.2	1.1	.5	1.0	.5	.9
Pupil transportation	.7	4.0	1.9	3.9	2.2	4.1
Operation and maintenance of plant	2.2	12.0	5.3	11.1	6.1	11.5
Fixed charges (includes employer share of retirement)	1.5	8.2	5.5	11.5	6.3	11.7

Note.–Details may not add to totals because of rounding.

Current Expenditures, Defined by P.L. 81-874 and P.L. 89-10

During 1974-75, expenditures as defined by P.L. 81-874 and P.L. 89-10 rose to $53.7 billion, an increase of $6.5 billion (13.7 percent) over 1973-74 (table 8). Pupils in ADA declined 0.5 percent (from 41.7 million to 41.5 million) (chart 1), and the average per pupil expenditure rose 14.3 percent (from $1,132 to $1,294).

Chart 1.—Average daily attendance of pupils in public elementary and secondary schools: 1964-65 through 1974-75



Measures of deviation for these expenditures based on the interquartile range (25th centile to 75th centile) are reported in table C.

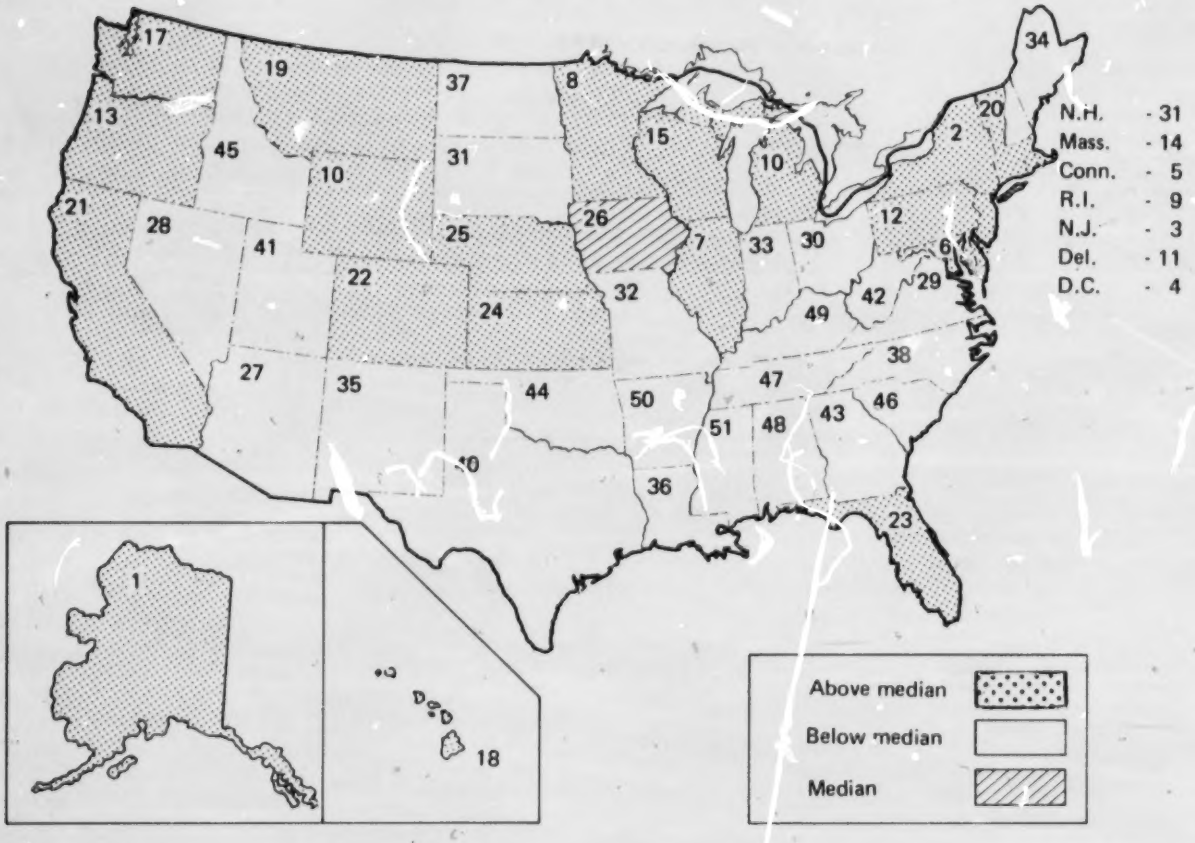
The interquartile range was $436 compared to $382 for 1973-74. The dollar values of the interquartile range and the quartile deviation have increased continuously over the years; however, the coefficient of quartile deviation (which adjusts for the changing expenditure levels and allows reporting the variations in relative values) shows that the relative spread has not constantly increased but has varied during the period since 1964-65. The .1800 for 1974-75 is only a slight increase from the .1798 for 1973-74, but it is substantially above the .1584 for 1964-65. This indicates that the higher spending States continue to spend relatively greater amounts and that the disparity in spending levels has generally increased over the past decade.

Table C.–Interquartile range, quartile deviation, and coefficient of quartile deviation of current expenditure per pupil, as defined by P.L. 81-874 and P.L. 89-10: 1964-65 to 1974-75

Year	Interquartile range Q1 to Q3	Quartile deviation $\frac{Q3 - Q1}{2}$	Coefficient of quartile deviation $\frac{Q3 - Q1}{Q3 + Q1}$
1964-65	$380 to $ 523	$72	.1584
1965-66	450 to 551	73	.1527
1966-67	452 to 603	76	.1431
1967-68	493 to 659	83	.1441
1968-69	534 to 729	98	.1544
1969-70	602 to 838	118	.1639
1970-71	667 to 951	142	.1755
1971-72	731 to 1,023	146	.1665
1972-73	799 to 1,115	158	.1651
1973-74	869 to 1,250	191	.1798
1974-75	993 to 1,429	218	.1800

Current per-pupil expenditures are portrayed graphically in charts 2 through 5. Chart 2 presents the geographic division of these expenditures, showing the median State, Iowa ($1,204 per pupil), and the States above and below the median.

Chart 2.—State average current expenditure per pupil for operation of public elementary and secondary schools compared with median State expenditure, and ranking of States* by current expenditure per pupil 1974-75**



N.H.	31
Mass.	14
Conn.	5
R.I.	9
N.J.	3
Del.	11
D.C.	4

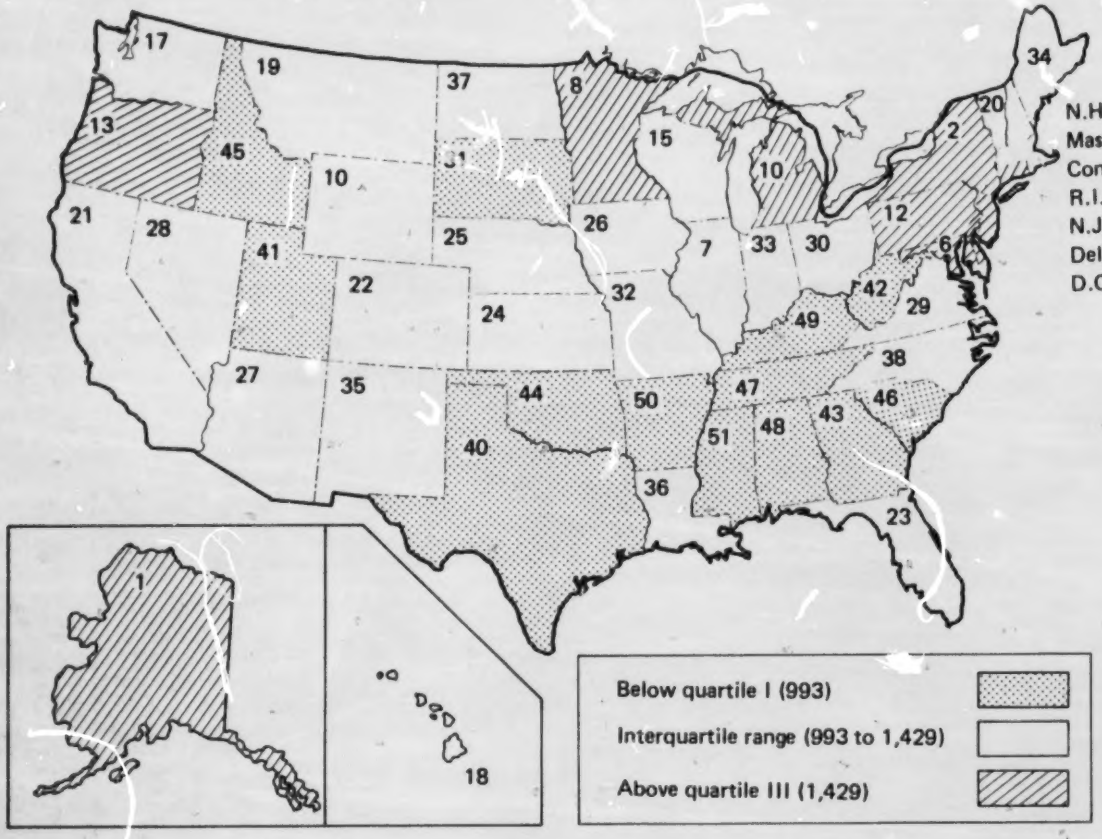
*High (1) to low (51).

**As reported for administration of P.L. 81-874 and P.L. 89-10.

Chart 3 presents the geographic distribution of current expenditures per pupil, showing States falling in the interquartile range and States deviating above and below it. States with the lowest expenditure rates tend to be grouped in the South and East while States with higher expenditure rates tend to be in the Northeast and North Central areas.

Chart 3.—State average current expenditure per pupil for operation of public elementary and secondary schools—interquartile range, States above and below interquartile range, and ranking of States* by current expenditure per pupil: 1974-75

(As reported for administration of P.L. 81-874 and P.L. 89-10)



*High (1) to low (51)

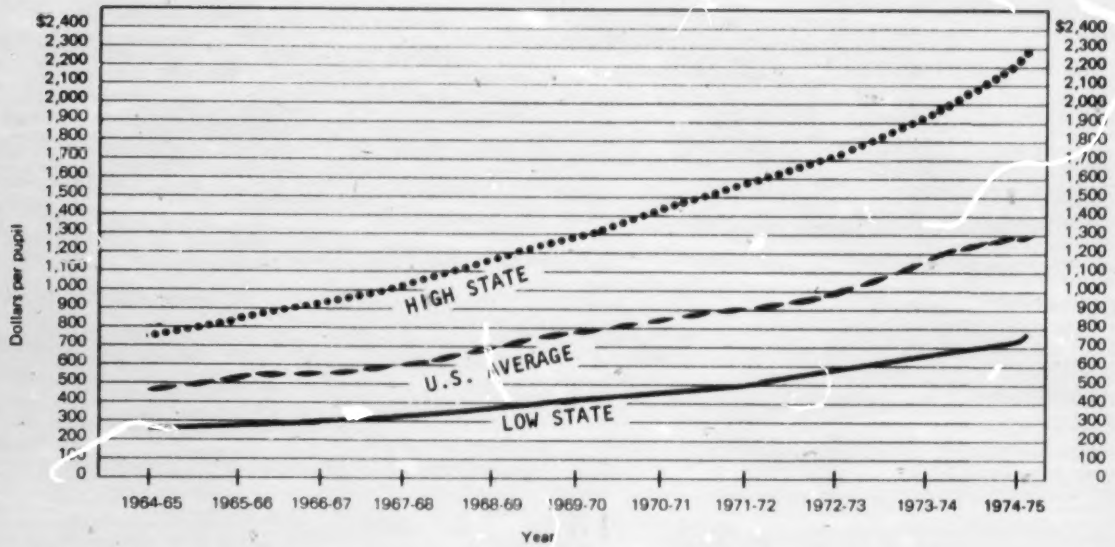
Table D and chart 4 show that the U.S. average per-pupil expenditure increased 171.8 percent (from $476 per pupil to $1,294) in the 10 years since the enactment of the Elementary and Secondary Education Act of 1965. As the U.S. average has risen, the range of expenditures among the States has widened. In 1964-65, the range of State per-pupil expenditure rates was $527 (from $260 to $787); in 1974-75 this range had increased to $1,544 (from $756 to $2,300).

Table D.–U.S. average and lowest and highest State averages of current expenditure per pupil*: 1964-65 to 1975-76

Year	U.S. average	Lowest State average	Highest State average
1964-65	$476	$260	$787
1965-66	511	270	833
1966-67	555	302	936
1967-68	612	313	1,013
1968-69	685	396	1,154
1969-70	767	431	1,265
1970-71	860	470	1,487
1971-72	926	533	1,596
1972-73	1,020	595	1,689
1973-74	1,132	668	1,964
1974-75	1,294	756	2,300

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Chart 4.–U.S. average and low and high State averages of current expenditures per pupil*: 1964-65 to 1974-75



*As reported for administration of P.L. 81-874 and P.L. 89-10.

Table E shows the data from table D after adjustment to constant (1974-75) dollars based on changes in the Consumer Price Index (CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor. (For example, since the CPI for 1967-68 was 101.908 and for 1974-75, 155.158, the 1967-68 data were adjusted by the factor of 1.5225). Chart 5 shows that, even when so adjusted, the national average per-pupil expenditure showed a 64.0-percent increase since 1964-65. The lowest State per-pupil expenditure increased by 75.4 percent, the highest by 76.4 percent.

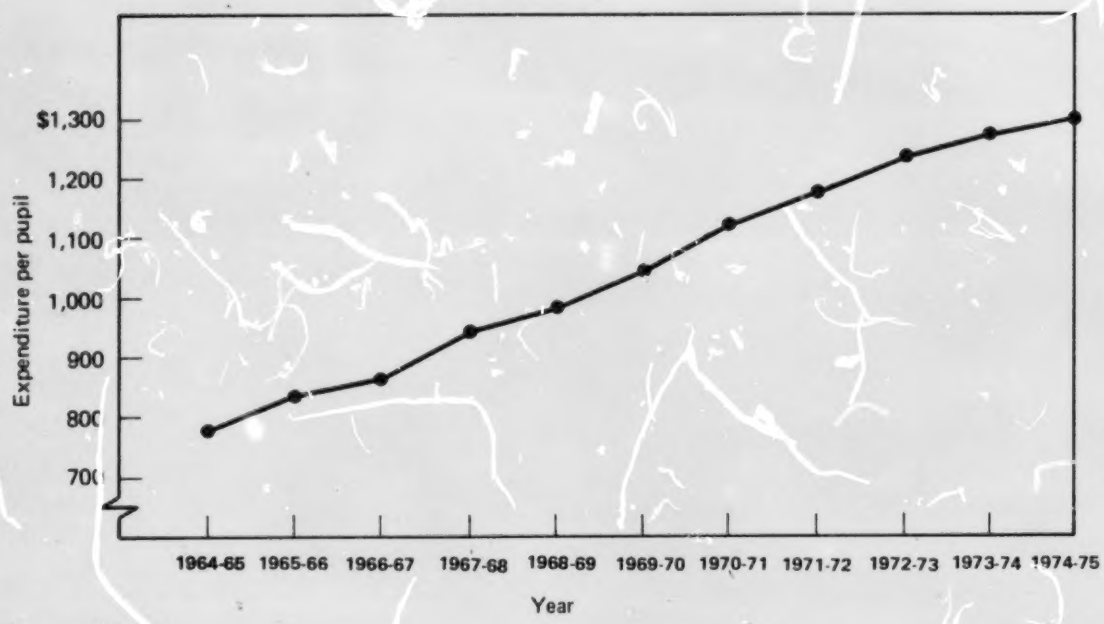
Percentagewise, the data indicate that the gap between the lowest State per-pupil expenditure and the national average has decreased while the gap between the national average and the highest State per-pupil expenditure widened by a similar amount. The result is that the highest spending State continues to spend about three times as much per pupil as the lowest spending State. Based on adjusted dollars, the range from low to high has risen 76.9 percent (from $873 in 1964-65 to $1,544 in 1974-75).

Table E.—Adjusted U.S. average and lowest and highest State averages of current expenditure per pupil* in constant (1974-75) dollars: 1964-65 to 1974-75

Year	U.S. average	Lowest State average	Highest State average
1964-65	$789	$43[illegible]	$1,304
1965-66	829	438	1,351
1966-67	873	475	1,473
1967-68	932	477	1,542
1968-69	995	575	1,676
1969-70	1,052	591	1,735
1970-71	1,122	613	1,939
1971-72	1,166	671	2,009
1972-73	1,23[illegible]	720	2,044
1973-74	1,257	742	2,181
1974-75	1,294	756	2,300

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Chart 5.—Adjusted U.S. average current expenditure per pupil in constant (1974-75) dollars: 1964-65 to 1974-75



Source: Table E.

Basic Tables

NOTE: For all tables, details may not add to totals because of rounding.

Table 1.–Revenues for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1974-75

(In thousands of dollars)

State or other area	Revenue receipts				Non-revenue receipts
	Total	Federal	State	Local[1]	
1	2	3	4	5	6
50 States and D.C.	$64,445,239	$5,811,595	$27,211,116	$31,422,528	$3,454,493
Alabama	744,585	134,492	448,738	161,356	9,579
Alaska	194,584	48,843	116,645	29,096	–
Arizona	711,347	73,646	321,411	316,290	60,819
Arkansas	421,309	71,412	207,249	142,648	36,350
California	6,882,202	609,440	2,752,652	3,520,110	459,590
Colorado	814,159	59,173	333,443	421,543	21,012
Connecticut	1,012,027	54,851	273,433	682,743	26,950
Delaware	212,575	18,310	145,000	49,266	4,134
District of Columbia	244,543	[2]93,992	150,551	([3])	–
Florida	2,128,765	225,480	1,150,956	752,330	37,637
Georgia	1,151,068	172,370	529,937	448,762	74,982
Hawaii	240,634	28,518	212,117	([3])	24,833
Idaho	217,167	20,422	80,070	116,674	1,890
Illinois	3,578,200	236,355	1,326,162	2,015,683	317,861
Indiana	1,528,867	95,495	678,367	755,005	38,108
Iowa	896,507	51,218	307,735	537,554	25,445
Kansas	614,195	49,763	232,570	331,861	42,562
Kentucky	705,906	124,471	369,687	211,748	8,029
Louisiana	950,181	131,225	545,254	273,701	63,916
Maine	279,477	23,303	123,338	132,836	18,198
Maryland	1,548,568	110,038	685,687	752,843	1,172
Massachusetts	2,045,205	100,421	648,357	1,296,427	–
Michigan	3,264,218	215,728	1,255,055	1,793,435	167,060
Minnesota	1,354,189	81,190	748,726	524,273	115,002
Mississippi	467,262	106,931	242,432	117,898	7,452
Missouri	1,129,080	108,972	414,652	605,456	56,107
Montana	245,578	26,817	76,537	142,224	5,956
Nebraska	384,273	33,624	84,547	266,102	8,716
Nevada	171,563	13,651	60,380	97,531	18,733
New Hampshire	209,166	12,180	15,759	181,227	29,722
New Jersey	2,652,925	174,037	810,676	1,668,212	88,080
New Mexico	330,320	63,207	204,256	62,857	33,422
New York	7,488,346	501,436	2,963,620	4,023,289	441,637
North Carolina	1,328,941	195,330	812,576	320,535	15,199
North Dakota	166,958	19,765	67,933	79,260	988
Ohio	2,941,093	198,266	1,093,265	1,649,562	315,576
Oklahoma	643,621	81,551	315,416	246,653	28,193
Oregon	741,155	58,952	188,202	494,000	78,482
Pennsylvania	3,620,538	266,894	1,739,929	1,613,715	113,338
Rhode Island	274,535	20,423	99,978	154,134	14,360
South Carolina	671,511	107,480	386,035	177,996	28,918
South Dakota	183,799	34,862	23,179	125,758	10,297
Tennessee	881,077	108,380	438,839	333,858	85,596
Texas	3,241,311	411,915	1,496,356	1,333,040	229,577
Utah	343,180	33,470	187,113	122,596	36,722
Vermont	153,434	11,043	44,438	97,953	8,815
Virginia	1,396,652	168,080	470,705	757,867	73,666
Washington	1,119,636	98,658	575,610	445,368	41,356
West Virginia	399,847	53,534	207,497	138,816	3,849
Wisconsin	1,397,609	59,985	508,347	829,277	98,749
Wyoming	121,353	10,496	39,697	71,160	27,203
Outlying Areas:					
American Samoa	8,547	2,712	5,835	–	–
Canal Zone	16,698	16,698	–	–	–
Guam	7,572	7,572	–	–	–
Puerto Rico	443,339	113,731	329,609	–	–
Trust Territory	–	–	–	–	–
U.S. Overseas Schools	–	–	–	–	–
Virgin Islands	33,946	5,161	28,785	–	–

[1] Local revenues include revenues from the intermediate level.
[2] Revenues from Federal sources for the District of Columbia include 76.74 percent of the revenues from local sources, since that percentage of the general revenues of the District of Columbia was received from the Federal Government in FY 1975.
[3] In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other Federal sources are classified as from State sources.

Table 2.—Average daily attendance and revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1974-75

State or other area	Average daily attendance (ADA) (in thousands)	Revenue per pupil							
		Total		Federal		State		Local[1]	
		Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	41,524	$1,552	100.0	$140	9.0	$655	42.2	$757	48.8
Alabama	721	1,033	100.0	187	18.1	623	60.3	224	21.7
Alaska	79	2,451	100.0	615	25.1	1,469	59.9	367	15.0
Arizona	470	1,512	100.0	157	10.4	683	45.2	672	44.5
Arkansas	424	994	100.0	169	16.9	489	49.2	337	33.9
California	4,532	1,519	100.0	134	8.9	607	40.0	777	51.1
Colorado	530	1,537	100.0	112	7.3	630	41.0	796	51.8
Connecticut	609	1,663	100.0	92	5.5	449	27.0	1,122	67.5
Delaware	120	1,766	100.0	152	8.6	1,205	68.2	409	23.2
District of Columbia	123	1,993	100.0	[2] 766	38.4	1,227	61.6	([3])	–
Florida	1,433	1,486	100.0	157	10.6	803	54.1	525	35.3
Georgia	990	1,163	100.0	174	15.0	535	46.0	453	39.0
Hawaii	163	1,474	100.0	175	11.9	1,299	88.1	([3])	–
Idaho	173	1,252	100.0	118	9.4	462	36.9	673	53.7
Illinois	2,057	1,739	100.0	115	6.6	645	37.1	980	56.3
Indiana	1,076	1,421	100.0	89	6.2	630	44.4	702	49.4
Iowa	585	1,532	100.0	88	5.7	526	34.3	919	60.0
Kansas	424	1,445	100.0	117	8.1	547	37.9	781	54.0
Kentucky	645	1,094	100.0	193	17.6	572	52.4	328	30.0
Louisiana	762	1,248	100.0	172	13.8	716	57.4	359	28.8
Maine	228	1,225	100.0	102	8.3	541	44.1	582	47.5
Maryland	778	1,991	100.0	141	7.1	882	44.3	968	48.6
Massachusetts	1,153	1,773	100.0	87	4.9	562	31.7	1,124	63.4
Michigan	1,923	1,698	100.0	112	6.6	653	38.4	933	54.9
Minnesota	810	1,671	100.0	100	6.0	924	55.3	647	38.7
Mississippi	481	971	100.0	222	22.9	504	51.9	245	25.2
Missouri	881	1,281	100.0	124	9.7	471	36.7	687	53.6
Montana	159	1,541	100.0	168	10.9	480	31.2	892	57.9
Nebraska	301	1,276	100.0	112	8.8	281	22.0	884	69.2
Nevada	124	1,379	100.0	110	8.0	485	35.2	784	56.8
New Hampshire	158	1,323	100.0	77	5.8	100	7.5	1,146	86.6
New Jersey	1,329	1,997	100.0	131	6.6	610	30.6	1,256	62.9
New Mexico	254	1,299	100.0	249	19.1	803	61.8	247	19.0
New York	2,939	2,548	100.0	171	6.7	1,008	39.6	1,369	53.7
North Carolina	1,085	1,225	100.0	181	14.7	749	61.1	295	24.1
North Dakota	129	1,298	100.0	154	11.8	528	40.7	616	47.5
Ohio	2,135	1,378	100.0	93	6.7	512	37.2	773	56.1
Oklahoma	556	1,154	100.0	146	12.7	566	49.0	442	38.3
Oregon	429	1,731	100.0	138	8.0	440	25.4	1,154	66.7
Pennsylvania	2,091	1,732	100.0	128	7.4	832	48.1	772	44.6
Rhode Island	155	1,757	100.0	131	7.4	640	36.4	987	56.1
South Carolina	567	1,185	100.0	190	16.0	681	57.5	314	26.5
South Dakota	147	1,253	100.0	238	19.0	158	12.6	857	68.4
Tennessee	823	1,070	100.0	132	12.3	533	49.8	405	37.9
Texas	2,529	1,282	100.0	163	12.7	592	46.2	527	41.1
Utah	279	1,231	100.0	120	9.8	671	54.5	440	35.7
Vermont	98	1,572	100.0	113	7.2	455	29.0	1,004	63.8
Virginia	1,009	1,384	100.0	167	12.0	467	33.7	751	54.3
Washington	728	1,538	100.0	136	8.8	791	51.4	612	39.8
West Virginia	367	1,090	100.0	146	13.4	566	51.9	378	34.7
Wisconsin	880	1,589	100.0	68	4.3	578	36.4	943	59.3
Wyoming	81	1,504	100.0	130	8.6	492	32.7	882	58.6
Outlying Areas:									
American Samoa	8	1,047	100.0	332	31.7	715	68.3	–	–
Canal Zone	12	1,445	100.0	1,445	100.0	–	–	–	–
Guam	26	287	100.0	287	100.0	–	–	–	–
Puerto Rico	618	718	100.0	184	25.7	534	74.3	–	–
Trust Territory	–	–	100.0	–	–	–	–	–	–
U.S. Overseas Schools	–	–	100.0	–	–	–	–	–	–
Virgin Islands	22	1,534	100.0	233	15.2	1,301	84.8	–	–

[1] Local revenues include revenues from the intermediate level.
[2] Revenues from Federal sources for the District of Columbia include 26.74 percent of the revenues from local sources, since that percentage of the general revenues of the District of Columbia was received from the Federal Government in FY 1975.
[3] In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.

Table 3.–Public elementary and secondary school expenditures, by purpose and by State or other area: Aggregate United States, 1974-75

(In thousands of dollars)

State or other area	Total[1] expenditures	Current expenditures				Capital outlay	Debt service	
		Total	State administration	Intermediate administration	Local level expenditures		Interest	Repayment of principal
1	2	3	4	5	6	7	8	9
50 States and D.C.	$64,845,857	$57,362,545	$417,576	$260,968	$56,684,001	$5,745,999	$1,737,313	$3,177,681
Alabama	753,340	674,864	3,945	–	670,919	73,070	5,406	7,435
Alaska	219,594	193,594	4,294	–	189,300	18,000	[3]8,000	[3]8,000
Arizona	713,795	571,906	6,496	1,340	564,070	115,931	25,958	35,389
Arkansas	447,956	379,969	5,246	887	373,836	56,505	11,481	16,668
California	6,920,954	6,293,055	44,089	156,148	6,092,818	510,542	117,357	316,785
Colorado	756,393	682,919	5,121	–	677,798	47,375	26,098	34,136
Connecticut	987,901	950,474	7,177	–	943,297	9,842	27,584	54,653
Delaware	209,436	184,074	2,792	–	181,282	17,235	8,127	16,788
District of Columbia	237,928	221,519	(4)	–	221,519	16,409	–	–
Florida	2,179,521	1,877,294	18,469	–	1,858,825	281,313	20,914	20,527
Georgia	1,223,297	1,044,071	16,465	–	1,027,606	157,624	21,602	55,123
Hawaii	256,346	230,489	(4)	–	230,489	24,833	1,025	3,852
Idaho	224,218	176,248	4,005	–	172,243	43,436	4,534	5,716
Illinois	3,634,692	3,141,737	13,685	6,372	3,121,680	384,862	108,093	469,295
Indiana	1,417,343	1,218,229	3,800	250	1,214,179	152,679	43,435	68,409
Iowa	827,100	740,319	5,398	–	734,921	70,302	16,479	17,835
Kansas	608,694	539,459	3,967	1,866	533,626	58,818	10,417	45,566
Kentucky	649,043	583,980	3,146	–	580,833	40,543	24,521	21,173
Louisiana	962,529	862,656	8,564	–	854,092	73,062	26,811	34,732
Maine	271,971	259,001	3,218	–	255,783	6,304	6,566	10,945
Maryland	1,505,787	1,230,118	8,633	–	1,221,485	238,497	37,173	61,078
Massachusetts	1,967,899	1,767,497	6,919	–	1,760,578	130,402	[3]70,000	132,793
Michigan	3,332,834	2,936,120	11,957	–	2,924,162	276,574	120,140	131,702
Minnesota	1,494,308	1,267,031	10,159	–	1,256,872	171,456	55,820	63,479
Mississippi	458,449	423,806	1,692	–	418,114	25,351	9,292	9,011
Missouri	1,146,165	1,025,810	5,039	–	1,020,771	95,422	24,933	40,591
Montana	243,077	215,368	3,155	1,000	211,213	23,783	3,925	9,020
Nebraska	403,833	383,973	5,761	–	378,212	9,118	10,743	20,641
Nevada	181,549	147,849	2,318	–	145,531	24,658	9,042	9,697
New Hampshire	227,769	187,426	7,618	–	179,807	33,869	6,475	13,472
New Jersey	2,660,413	2,400,127	14,527	–	2,385,599	184,929	75,358	102,793
New Mexico	346,352	298,255	3,805	–	294,450	44,215	3,882	15,922
New York	7,396,812	6,865,035	28,475	–	6,836,561	297,141	234,636	399,223
North Carolina	1,343,390	1,184,564	18,824	–	1,165,740	145,980	12,846	19,800
North Dakota	160,764	143,096	1,131	2,073	139,892	17,655	13	118
Ohio	2,942,033	2,593,569	15,148	–	2,578,421	284,468	63,996	180,037
Oklahoma	646,688	582,319	7,686	428	574,204	56,813	7,557	30,491
Oregon	768,066	670,038	5,254	31,960	632,824	77,312	20,715	12,837
Pennsylvania	3,770,312	3,262,630	17,300	–	3,245,330	337,140	170,541	197,603
Rhode Island	259,503	249,902	9,847	–	240,054	1,943	7,659	20,758
South Carolina	688,641	590,363	7,868	–	582,495	83,008	15,270	29,516
South Dakota	176,810	157,111	2,793	–	154,317	17,651	2,048	4,816
Tennessee	957,909	840,339	2,276	–	838,063	106,810	10,761	9,363
Texas	3,218,808	2,698,981	16,197	48,738	2,634,045	395,906	123,921	159,042
Utah	361,633	295,476	6,112	–	289,364	59,521	6,636	16,669
Vermont	147,988	133,352	2,458	–	130,894	10,437	4,199	10,440
Virginia	1,413,076	1,210,575	9,505	–	1,201,070	158,626	43,875	56,985
Washington	1,120,242	1,018,110	7,829	9,064	1,001,217	77,657	24,475	61,886
West Virginia	448,160	386,712	2,001	–	384,710	55,902	5,547	6,403
Wisconsin	1,410,276	1,255,742	9,079	839	1,245,824	116,149	38,384	91,482
Wyoming	147,257	115,395	2,330	–	113,065	28,922	2,940	6,997
Outlying Areas:								
American Samoa	7,190	7,190	(4)	–	7,190	–	–	–
Canal Zone	17,723	16,963	(4)	–	16,963	760	–	–
Guam	48,101	48,101	1,197	–	46,904	–	–	–
Puerto Rico	462,687	458,633	(4)	–	458,633	4,055	–	–
Virgin Islands	34,134	34,134	(4)	–	34,134	–	–	–

[1] Repayment of principal is not included in total expenditures since the borrowed funds have been reported previously in expenditures and to include them here would result in double reporting.
[2] Data reported were for the 1973-74 year.
[3] Estimated based on data reported in the series *Bond Sales for Public School Purposes*.
[4] State administration is included with local administration for the District of Columbia, Hawaii, and outlying areas.
[5] Interest was estimated based on outstanding debt reported as of June 30, 1974.

Table 4.–Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1974-7[illegible]

(In thousands of dollars)

State or other area	Total	Major function							
		Total	Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges	Other services
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	$56,684,001	$53,569,032	$1,991,042	$36,482,034	$501,347	$2,174,066	$6,136,133	$6,[illegible]4,411	$3,114,969
Alabama	670,919	593,253	15,810	414,935	13,703	21,682	48,585	78,539	77,666
Alaska	189,300	183,637	10,964	127,368	432	8,797	26,522	9,553	5,663
Arizona	564,070	538,188	18,867	385,206	(1)	14,208	65,212	54,695	25,882
Arkansas	373,836	343,307	15,141	234,502	2,248	19,260	34,493	37,663	30,529
California[2]	6,092,818	5,856,750	172,959	4,168,909	41,749	125,246	632,195	715,692	236,068
Colorado	677,798	655,533	22,809	461,706	6,929	24,393	73,245	66,851	21,865
Connecticut	943,[illegible]97	919,033	64,504	624,038	9,610	39,203	95,135	86,542	24,264
Delaware	181,282	172,533	7,270	111,821	2,091	8,734	22,345	20,271	8,749
District of Columbia	221,519	202,516	8,512	139,137	7,153	5,664	29,590	12,459	19,004
Florida	1,858,825	1,751,846	77,954	1,309,577	1,591	52,259	198,370	112,095	106,978
Georgia	1,027,606	935,167	28,903	648,774	4,474	45,322	107,789	99,905	92,439
Hawaii	230,489	211,248	14,535	145,016	3,246	4,588	15,207	28,657	19,240
Idaho	172,243	166,298	6,072	112,061	636	7,892	19,996	19,644	5,945
Illinois	3,121,680	2,958,367	120,128	2,012,511	44,489	100,773	372,275	308,192	163,312
Indiana	1,214,179	1,154,554	30,665	777,337	10,182	54,748	152,803	128,818	59,625
Iowa	734,921	697,962	30,924	467,056	5,769	35,903	91,450	66,860	36,959
Kansas	533,626	508,233	19,500	342,457	2,822	22,021	58,227	63,206	25,393
Kentucky	580,833	528,425	14,217	382,155	5,703	31,740	54,323	40,917	52,408
Louisiana	854,092	764,246	51,383	515,893	5,136	58,098	74,736	58,999	89,847
Maine	255,783	235,841	7,909	173,515	1,329	16,409	29,310	7,370	19,942
Maryland	1,221,485	1,171,504	32,129	781,735	12,668	52,558	159,859	132,555	49,981
Massachusetts	1,760,578	1,609,506	59,803	1,193,733	18,618	79,214	209,893	48,245	151,071
Michigan	2,924,162	2,854,487	99,275	1,878,763	15,007	109,168	365,486	386,788	69,676
Minnesota	1,256,872	1,199,520	42,226	797,984	10,388	74,779	133,921	140,222	57,353
Mississippi	418,114	369,468	10,494	264,274	1,952	23,407	34,784	34,557	48,646
Missouri	1,020,771	962,732	34,349	685,468	7,808	49,346	112,673	73,088	58,039
Montana	211,213	201,953	7,309	140,943	1,283	9,201	22,828	20,389	9,260
Nebraska	378,[illegible]12	352,590	18,248	246,722	2,173	11,879	43,944	39,624	15,621
Nevada	145,531	141,589	3,437	101,280	1,092	5,409	18,679	11,690	3,942
New Hampshire	179,807	170,590	6,884	118,439	2,051	8,606	20,198	14,412	9,217
New Jersey	2,385,599	2,262,187	84,912	1,[illegible]91,684	39,572	85,520	283,028	277,471	123,412
New Mexico	294,450	260,857	8,411	[illegible]79,637	1,928	12,949	30,732	27,200	33,594
New York	6,836,561	6,550,282	254,507	4,010,995	82,668	331,867	613,017	1,257,228	286,279
North Carolina	1,165,740	1,085,062	26,696	790,746	3,660	40,204	9[illegible],143	127,612	80,678
North Dakota	139,892	133,595	5,922	89,332	273	10,599	[illegible]6,271	11,197	6,298
Ohio	2,578,421	2,393,972	96,210	1,589,877	14,601	78,337	294,558	320,390	184,449
Oklahoma	574,204	538,656	20,992	357,657	2,921	22,262	67,448	67,369	35,548
Oregon	632,824	607,185	20,323	409,834	1,993	26,978	80,632	67,425	25,639
Pennsylvania	3,245,330	3,023,331	109,967	1,901,475	47,089	123,457	391,178	450,164	221,999
Rhode Island	240,054	227,293	8,602	158,343	1,714	8,803	24,571	25,261	12,761
South Carolina	582,495	528,871	16,306	374,889	4,036	15,762	52,562	65,314	53,625
South Dakota	154,317	146,577	6,712	100,[illegible]22	523	8,555	16,569	13,996	7,740
Tennessee	838,063	751,148	22,678	51[illegible],420	4,455	33,617	75,105	101,873	86,915
Texas	2,634,045	2,463,648	138,883	1,848,127	28,300	54,497	273,904	120,937	170,397
Utah	289,364	266,941	5,147	180,223	1,392	7,825	30,351	42,002	22,423
Vermont	130,894	124,924	5,037	82,270	1,055	6,736	16,609	13,216	5,979
Virginia	1,201,070	1,146,809	28,400	812,894	8,030	52,828	138,144	106,514	59,261
Washington	1,001,217	972,894	29,214	717,468	5,678	47,157	127,504	45,873	28,323
West Virginia	384,710	361,991	11,194	239,904	3,187	25,245	39,964	42,496	22,720
Wisconsin	1,245,824	1,191,807	31,846	795,922	5,017	54,896	131,310	172,816	54,017
Wyoming	113,065	109,728	5,890	73,801	1,553	6,463	12,459	9,562	3,336
Outlying Areas:									
American Samoa	7,190	6,042	1,450	5,354	49	153	36	–	1,148
Canal Zone	16,963	16,885	1,370	10,929	–	335	3,554	698	78
Guam	46,904	43,224	1,495	32,983	447	4,994	1,042	2,262	3,680
Puerto Rico	458,533	339,693	10,118	271,072	5,975	6,822	13,205	32,501	118,940
Virgin Islands	34,155	29,451	3,429	19,799	496	1,255	1,322	3,150	4,703

[1] Expenditures for attendance and health services were included with expenditures for instruction.
[2] The State did not report the distribution of expenditures by function. The distribution was estimated based on prior year reporting.

Table 5.–Public elementary and secondary school current expenditures for other pupil and community services, by State or other area: Aggregate United States, 1974-75

(In thousands of dollars)

State or other area	Other pupil services					Community services
	Total, other pupil services	Food services[1]		Pupil activities[2]	Summer schools	
		Value of commodities	Cash			
1	2	3	4	5	6	7
50 States and D.C.	$3,114,969	$1,709,753	$41[illegible]33	$284,307	$34,506	$667,369
Alabama	77,666	43,768	10[illegible]7	19,741	–	4,100
Alaska	5,663	4,489	[illegible]5	460	–	–
Arizona	25,882	21,409	[illegible]74	–	–	–
Arkansas	30,529	21,634	[illegible]196	350	–	[illegible]349
California	236,068	107,354	30,416	–	–	98,298
Colorado	21,865	14,429	3,124	2,948	–	1,364
Connecticut	24,264	13,170	3,577	4,202	491	2,824
Delaware	8,749	6,069	791	–	–	1,889
District of Columbia	19,004	14,465	1,270	–	–	3,268
Florida	106,979	82,608	15,991	–	–	8,380
Georgia	92,439	75,183	15,500	1,756	–	–
Hawaii	19,240	10,832	2,826	–	–	5,582
Idaho	5,945	3,697	2,084	165	–	–
Illinois	163,312	74,029	17,282	49,523	22,479	–
Indiana	59,625	32,595	7,500	–	8,426	11,105
Iowa	36,959	17,998	8,024	7,209	–	3,727
Kansas	25,393	22,155	500	2,329	–	409
Kentucky	52,408	35,466	16,612	–	–	330
Louisiana	89,847	71,674	16,418	–	840	915
Maine	19,942	9,925	2,589	1,226	–	6,203
Maryland	49,981	29,213	5,516	2,699	–	12,553
Massachusetts	151,071	61,320	13,358	16,867	–	59,527
Michigan	69,676	44,226	14,704	5,840	–	4,906
Minnesota	57,353	23,110	10,414	7,985	–	15,845
Mississippi	48,646	35,590	9,770	1,295	–	1,991
Missouri	58,039	31,322	12,215	1,066	–	13,437
Montana	9,260	5,122	1,612	2,526	–	–
Nebraska	15,621	8,217	3,739	2,393	1,273	–
Nevada	3,942	2,852	251	755	–	44
New Hampshire	9,217	4,737	1,653	1,968	140	719
New Jersey	123,412	57,283	8,506	25,991	–	31,632
New Mexico	33,594	14,064	3,112	1,428	–	14,989
New York	286,279	152,740	11,573	40,865	–	81,101
North Carolina	80,678	63,053	17,426	199	–	–
North Dakota	6,298	3,082	2,108	950	–	158
Ohio	184,449	64,963	16,508	1,719	–	101,259
Oklahoma	35,548	18,894	6,043	972	–	9,639
Oregon	25,639	12,942	5,290	268	–	1,138
Pennsylvania	221,999	70,397	21,384	32,203	–	97,015
Rhode Island	12,761	10,186	1,263	773	–	539
South Carolina	53,625	38,074	9,651	583	–	5,316
South Dakota	7,740	5,122	1,812	807	–	–
Tennessee	86,915	46,730	14,570	1,027	–	24,588
Texas	170,397	106,667	26,173	27,863	–	9,693
Utah	22,423	8,925	3,328	100	843	9,227
Vermont	5,970	4,003	1,088	825	15	39
Virginia	54,261	42,014	12,247	–	–	–
Washington	28,323	20,210	5,314	–	–	2,798
West Virginia	22,720	16,523	3,514	29	–	2,654
Wisconsin	54,017	23,094	7,027	7,403	–	16,493
Wyoming	3,336	2,131	880	–	–	325
Outlying Areas:						
American Samoa	1,148	1,012	136	–	–	–
Canal Zone	78	–	–	–	78	–
Guam	3,680	2,748	317	–	–	614
Puerto Rico	118,940	89,836	14,975	–	–	14,128
Virgin Islands	4,703	2,769	360	–	–	1,574

[1] Expenditures for food services, cash, represent expenditures of revenues from Federal, State, and local tax sources and do not include expenditures of receipts from sales.

[2] Expenditures for pupil activities represent expenditures of tax revenues and do not include expenditures made from fees, gate receipts, sales, etc.

Table 6.–Current expenditure per pupil in average daily attendance at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1973-74

State or other area	Major function						
	Total	Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	$1,290	$48	$879	$12	$52	$148	$151
Alabama	823	22	576	19	30	67	109
Alaska	2,313	138	1,604	5	111	334	120
Arizona	1,144	40	819	–	30	139	116
Arkansas	810	36	554	5	45	81	89
California[1]	1,292	38	920	9	28	140	158
Colorado	1,239	43	872	13	46	138	126
Connecticut	1,510	106	1,025	16	64	156	142
Delaware	1,434	60	929	17	73	186	168
District of Columbia	1,651	69	1,134	58	46	241	102
Florida	1,223	54	914	1	36	138	78
Georgia	945	29	656	5	46	109	101
Hawaii	1,294	89	888	20	28	93	176
Idaho	959	35	646	4	46	115	113
Illinois	1,438	59	978	22	49	181	150
Indiana	1,073	29	722	9	51	142	120
Iowa	1,193	54	798	10	61	156	114
Kansas	1,196	46	807	7	52	137	149
Kentucky	819	22	592	8	49	84	63
Louisiana	1,004	67	677	7	76	98	77
Maine	1,034	35	760	6	72	128	32
Maryland	1,506	41	1,005	16	68	206	170
Massachusetts	1,395	52	1,035	16	69	182	42
Michigan	1,484	52	977	8	57	190	201
Minnesota	1,480	52	985	13	92	165	173
Mississippi	768	22	549	4	49	72	72
Missouri	1,093	39	778	9	56	128	83
Montana	1,267	46	884	8	58	143	128
Nebraska	1,204	61	819	7	39	146	132
Nevada	1,138	28	814	9	43	150	94
New Hampshire	1,079	44	749	13	54	128	91
New Jersey	1,703	64	1,123	30	64	213	209
New Mexico	1,026	33	706	8	51	121	107
New York	2,229	87	1,365	28	113	209	428
North Carolina	1,000	25	729	3	37	89	118
North Dakota	1,038	46	694	2	82	126	87
Ohio	1,122	45	745	7	37	138	150
Oklahoma	966	38	641	5	40	121	121
Oregon	1,418	47	957	5	63	188	157
Pennsylvania	1,446	53	909	23	59	187	215
Rhode Island	1,455	55	1,014	11	56	157	162
South Carolina	933	29	662	7	28	93	115
South Dakota	999	46	683	4	58	113	95
Tennessee	912	28	624	5	41	91	124
Texas	974	55	731	11	21	108	48
Utah	957	18	646	5	28	109	151
Vermont	1,280	52	843	11	69	170	135
Virginia	1,137	28	806	8	52	137	106
Washington	1,336	40	985	8	65	175	63
West Virginia	987	31	654	9	69	109	116
Wisconsin	1,355	36	905	6	62	149	196
Wyoming	1,360	73	915	19	80	154	119
Outlying Areas:							
American Samoa	740	55	656	6	19	4	–
Canal Zone	1,461	119	946	–	29	308	60
Guam	1,636	57	1,248	17	189	39	86
Puerto Rico	550	16	439	10	11	21	53
Virgin Islands	1,331	155	895	22	57	60	142

[1]The State did not report the distribution of expenditures by function. The distribution was estimated based on prior year reporting.

Table 7.–Percent distribution of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1974-75

State or other area	Total	Major function					
		Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	100.0	3.7	68.1	0.9	4.1	11.5	11.7
Alabama	100.0	2.7	69.9	2.3	3.7	8.2	13.2
Alaska	100.0	6.0	69.4	.2	4.8	14.4	5.2
Arizona	100.0	3.5	71.6	([1])	2.6	12.1	10.2
Arkansas	100.0	4.4	68.3	.7	5.6	10.0	11.0
California	100.0	3.0	71.2	.7	2.1	10.8	12.2
Colorado	100.0	3.5	70.4	1.1	3.7	11.2	10.2
Connecticut	100.0	7.0	67.9	1.0	4.3	10.4	9.4
Delaware	100.0	4.2	64.8	1.2	5.1	13.0	11.7
District of Columbia	100.0	4.2	68.7	3.5	2.8	14.6	6.2
Florida	100.0	4.4	74.8	.1	3.0	11.3	6.4
Georgia	100.0	3.1	69.4	.5	4.8	11.5	10.7
Hawaii	100.0	6.9	68.6	1.5	2.2	7.2	13.6
Idaho	100.0	3.7	67.4	.4	4.7	12.0	11.8
Illinois	100.0	4.1	68.0	1.5	3.4	12.6	10.4
Indiana	100.0	2.7	67.3	.9	4.7	13.2	11.2
Iowa	100.0	4.4	66.9	.8	5.1	13.1	9.6
Kansas	100.0	3.8	67.4	.6	4.3	11.5	12.4
Kentucky	100.0	2.7	72.3	1.0	6.0	10.3	7.7
Louisiana	100.0	6.7	67.5	.7	7.6	9.8	7.7
Maine	100.0	3.4	73.6	.6	7.0	12.4	3.1
Maryland	100.0	2.7	66.7	1.1	4.5	13.6	11.3
Massachusetts	100.0	3.7	74.2	1.2	4.9	13.0	3.0
Michigan	100.0	3.5	65.8	.5	3.8	12.8	13.6
Minnesota	100.0	3.5	66.5	.9	6.2	11.2	11.7
Mississippi	100.0	2.8	71.5	.5	6.3	9.4	9.4
Missouri	100.0	3.6	71.2	.8	5.1	11.7	7.6
Montana	100.0	3.6	69.8	.6	4.6	11.3	10.1
Nebraska	100.0	5.0	68.0	.6	3.3	12.1	10.9
Nevada	100.0	2.4	71.5	.8	3.8	13.2	8.3
New Hampshire	100.0	4.0	69.4	1.2	5.0	11.8	8.4
New Jersey	100.0	3.8	65.9	1.7	3.8	12.5	12.3
New Mexico	100.0	3.2	68.9	.7	5.0	11.8	10.4
New York	100.0	3.9	61.2	1.3	5.1	9.4	19.2
North Carolina	100.0	2.5	72.9	.3	3.7	8.9	11.8
North Dakota	100.0	4.4	66.9	.2	7.9	12.2	8.4
Ohio	100.0	4.0	66.4	.6	3.3	12.3	13.4
Oklahoma	100.0	3.9	66.4	.5	4.1	12.5	12.5
Oregon	100.0	3.3	67.5	.3	4.4	13.3	11.1
Pennsylvania	100.0	3.6	62.9	1.6	4.1	12.9	14.9
Rhode Island	100.0	3.8	69.7	.8	3.9	10.8	11.1
South Carolina	100.0	3.1	70.9	.8	3.0	9.9	12.3
South Dakota	100.0	4.6	68.4	.4	5.8	11.3	9.5
Tennessee	100.0	3.0	68.4	.6	4.5	10.0	13.6
Texas	100.0	5.6	75.0	1.1	2.2	11.1	4.9
Utah	100.0	1.9	67.5	.5	2.9	11.4	15.7
Vermont	100.0	4.0	65.9	.8	5.4	13.3	10.6
Virginia	100.0	2.5	70.9	.7	4.6	12.0	9.3
Washington	100.0	3.0	73.7	.6	4.8	13.1	4.7
West Virginia	100.0	3.1	66.3	.9	7.0	11.0	11.7
Wisconsin	100.0	2.7	66.8	.4	4.6	11.0	14.5
Wyoming	100.0	5.4	67.3	1.4	5.9	11.4	8.7
Outlying Areas:							
American Samoa	100.0	7.4	88.6	.8	2.5	.6	–
Canal Zone	100.0	8.1	64.7	–	2.0	21.0	4.1
Guam	100.0	3.5	76.3	1.0	11.6	2.4	5.2
Puerto Rico	100.0	3.0	79.8	1.8	2.0	3.9	9.6
Virgin Islands	100.0	11.6	67.2	1.7	4.3	4.5	10.7

[1] Included in data reported in column 4.

Table 8.–Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1974-75

State or other area	Average daily attendance (ADA) (in thousands)	Current expenditures as defined by P.L. 81-874 and P.L. 89-10				
		Thousands of dollars			Average per pupil in ADA	
		Total	From Federal sources	From State and local sources	Total dollars	Percent increase from 1972-73
1	2	3	4	5	6	7
50 States and D.C.	41,524	$53,740,662	$3,455,347	$50,285,316	$1,294	14.3
Alabama	721	612,255	78,482	533,773	850	9.3
Alaska	79	182,585	39,469	143,116	2,300	18.8
Arizona	470	545,160	46,780	498,380	1,159	21.9
Arkansas	424	340,336	36,483	303,853	803	12.1
California	4,532	5,754,275	386,496	5,367,779	1,270	14.5
Colorado	530	655,407	38,146	617,261	1,238	15.4
Connecticut	609	917,416	32,451	884,964	1,507	13.9
Delaware	120	175,864	12,256	163,608	1,461	11.3
District of Columbia	123	202,748	179,828	122,920	1,653	8.6
Florida	1,433	1,771,588	146,817	1,624,770	1,237	24.5
Georgia	990	950,208	105,047	845,161	960	17.9
Hawaii	163	215,480	19,091	196,388	1,320	3.2
Idaho	173	165,390	13,327	152,062	953	16.9
Illinois	2,657	3,061,398	114,530	2,946,867	1,488	17.2
Indiana	1,076	1,172,860	69,954	1,102,906	1,090	12.0
Iowa	585	704,329	24,535	679,793	1,204	11.8
Kansas	425	517,869	33,992	483,877	1,219	14.9
Kentucky	645	524,568	69,055	455,513	813	13.7
Louisiana	762	793,810	72,020	721,790	1,042	13.3
Maine	228	239,479	13,556	225,922	1,050	18.6
Maryland	778	1,171,883	73,544	1,098,339	1,507	14.5
Massachusetts	1,153	1,638,903	50,517	1,588,386	1,421	22.7
Michigan	1,923	2,821,155	121,082	2,700,073	1,467	12.3
Minnesota	810	1,203,203	47,709	1,155,494	1,485	15.9
Mississippi	481	364,105	62,140	301,965	756	13.2
Missouri	881	963,173	66,618	896,555	1,093	11.7
Montana	159	205,382	20,501	184,881	1,288	12.2
Nebraska	301	364,033	16,788	347,245	1,209	15.1
Nevada	124	143,076	10,246	132,831	1,150	10.3
New Hampshire	158	174,782	9,591	165,191	1,106	12.1
New Jersey	1,329	2,283,748	91,670	2,192,078	1,719	11.2
New Mexico	254	265,358	45,476	219,882	1,043	14.1
New York	2,939	6,513,986	210,121	6,303,866	2,216	12.9
North Carolina	1,085	1,088,830	109,997	978,832	1,004	14.8
North Dakota	129	132,263	15,879	116,384	1,028	10.0
Ohio	2,134	2,389,073	110,713	2,278,361	1,119	10.8
Oklahoma	558	535,342	59,236	476,106	960	14.8
Oregon	428	611,698	36,335	575,363	1,429	14.9
Pennsylvania	2,091	3,032,867	156,188	2,876,678	1,451	12.7
Rhode Island	156	231,555	11,518	220,038	1,482	13.5
South Carolina	567	533,191	71,613	461,578	941	16.6
South Dakota	147	145,665	24,846	120,820	993	11.7
Tennessee	823	762,192	59,652	702,540	926	19.7
Texas	2,529	2,490,478	259,096	2,231,382	985	16.0
Utah	279	272,790	27,257	245,534	978	15.0
Vermont	98	124,056	4,512	119,544	1,271	14.4
Virginia	1,009	1,146,900	116,301	1,030,599	1,137	13.1
Washington	728	964,128	62,42	901,707	1,324	12.7
West Virginia	367	356,556	31,735	324,821	972	17.5
Wisconsin	880	1,198,594	32,754	1,165,840	1,363	14.1
Wyoming	81	108,674	6,976	101,698	1,347	14.5
Outlying Areas:						
American Samoa	8	6,175	1,881	4,294	756	-7.1
Canal Zone	12	16,963	16,963	–	1,468	18.0
Guam	26	45,197	5,389	39,807	1,710	30.1
Puerto Rico	618	398,653	164,206	234,447	645	20.2
Virgin Islands	22	31,158	3,979	27,179	1,408	1.4

[1] Revenues from Federal sources for the District of Columbia include 26.74 percent of the revenues from local sources since that percent of the general revenues of the District of Columbia were reported received from the Federal Government in 1975.

Appendix

Pertinent Portions of
OE Form 2350-6

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM *(ELSEGIS VIII)*

PART A-2 STATE FISCAL REPORT

FOR FISCAL YEAR 1975

FORM APPROVED
OMB NO. 51-R1164

DUE DATE: MARCH 15, 1976

DATE PREPARED

STATE *(or territory)*

NOTE: Report all amounts to the nearest dollar. **Before completing this form, read instructions carefully.**

HANDBOOK II REFERENCE ACCOUNT NUMBERS	REVENUE AND NONREVENUE RECEIPTS FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION ITEM	REPORT TO NEAREST DOLLAR
10	1. REVENUE FROM LOCAL SOURCES a. PROPERTY TAXES	
	b. OTHER SOURCES	
20	2. REVENUE FROM INTERMEDIATE SOURCES	
30a and 1711a	3. REVENUE FROM STATE SOURCES	
30b, 40 and 1711b	**REVENUE FROM FEDERAL SOURCES BY PROGRAM**	
	4. ELEMENTARY/SECONDARY EDUCATION ACT, ESEA	
	5. NATIONAL DEFENSE EDUCATION ACT, NDEA	
	6. PUBLIC LAW 81-815 *(school construction)*	
	7. PUBLIC LAW 81-874 *(maintenance and operation)*	
	8. VOCATIONAL EDUCATION	
	9. SCHOOL LUNCH, SPECIAL MILK, AND RELATED CHILD FEEDING PROGRAMS a. CASH	
	b. VALUE OF DONATED COMMODITIES	
	10. EMERGENCY SCHOOL ASSISTANCE PROGRAM, ESAP	
	11. ALL OTHER REVENUE FROM FEDERAL SOURCES	
	12. **TOTAL** REVENUE FROM FEDERAL SOURCES	
50-70	13. **TOTAL** NONREVENUE RECEIPTS	
10-70	14. **TOTAL** ALL RECEIPTS *(1a + 1b + 2 + 3 + 12 + 13)*	

	CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
100	15. ADMINISTRATION			
200	16. INSTRUCTION			
300/400	17. ATTENDANCE AND HEALTH SERVICES			
500	18. PUPIL TRANSPORTATION SERVICES			
600/700	19. OPERATION AND MAINTENANCE OF PLANT			
800	20. FIXED CHARGES			

OE FORM 2350-6, 10/75 PREVIOUS EDITIONS ARE OBSOLETE.

PLEASE READ THESE INSTRUCTIONS AND DEFINITIONS BEFORE COMPLETING THE FORM. DETACH THIS PORTION AND MAIL COMPLETED FORM TO ASE, NCES.

SPECIAL DEFINITIONS

Local Education Agency, means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education *(within a county, township or other political subdivision of a State).*

Free Public Education, means education which is provided at public expense, under public supervision and direction, without tuition charge, and which is provided as elementary or secondary school education in the applicable State, **excluding any education provided beyond grade 12.**

Current Expenditures, means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Titles I, II, or III of the Elementary and Secondary Education Act of 1965 *(Public Law 89-10).*

Average Daily Attendance. Should be reported in accordance with State law, except that the ADA for education beyond grade 12 and for adult education should be excluded; also, exclude the ADA of pupils for whom tuition payments are received from patrons. Where summer school expenditures are included, Average Daily Attendance *(in full time equivalence)* of pupils involved must be included.

REVENUE AND NONREVENUE RECEIPTS

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. State contributions to retirement systems, pensions funds, and social security are to be included. **Do not include** moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Revenue from local sources. Enter all revenue produced within the school district and available to the district in the amount produced. These school districts may be common school districts, elementary school districts, high school districts, unified school districts, town school districts, city school districts, county school districts, divisions, reorganized school districts, cooperative school districts, dependent school districts, independent school districts, etc.

Line 1a. Report money from local levies on the real and personal property in the school districts. Interest and penalties on delinquent property taxes are also reported here.

Line 1b. Include other taxes, appropriations, and income from permanent funds and endowments, receipts from the sale of junk, fines, interest on bank deposits and investments, temporary rents and any other revenue receipts from local governments not included elsewhere. Also include revenue from funds collected for tuition and transportation paid by patrons, gifts from philanthropic foundations and gifts from private individuals or organizations. Net receipts from food services, student body or other activities should also be included.

Line 2. Revenue from intermediate sources. Include all funds collected by an intermediate administrative unit, or a political subdivision between school districts and the State, and used for public elementary and secondary school purposes, except money collected by an intermediate unit as an agent for the local district, and returned to the local school district in the same amount as collected *(or less only collection costs)*, is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments, and other cash and noncash revenue receipts are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration.

If the school district operating the schools is countywide, the revenue from county sources should be reported as revenue from local sources.

Line 3. Revenue from State Sources. Include revenues from the State for operation of the State board and State department of education and all funds collected by the State and distributed to intermediate and local school districts in amounts different from those which were collected within such local units. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Do not include moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State musuems, teacher retirement, teacher placements, etc.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts. Include receipts for school services that do not go through the books of the local school system; e.g., State contributions to employee retirement systems and value of textbooks furnished by the State.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. **Such Federal funds are to be included in items 4 through 12.** This instruction is consistent with revision of Handbook II made by the U.S. Office of Education - Committee on Educational Data Systems (OE-CEDS) School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966.

Lines 4-12. Revenue from Federal sources. Include ALL Federal funds for State and intermediate administration AND those going to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Line 13. Enter the total amount received by local education agencies from the sale of bonds, real property and equipment, loans, and proceeds from insurance adjustments.

CURRENT EXPENDITURES (Do not include funds for State or intermediate administration)

Column (1). Report only expenditures by local educational agencies. Where the intermediate or State agency functions as a local educational agency, their expenditures for free public elementary and secondary education are to be included in this column.

Column (2). Report direct State and/or intermediate agency expenditures for operation of free public elementary and secondary schools at the local level, where such expenditures are not recorded in the regular accounts of the local educational agency; e.g., State contributions to employee retirement and textbooks furnished by the State, and therefore have not been reported in Column (1). Do not include expenditures for State institutional schools, or for State or intermediate administration.

CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS *(Continued)*

HANDBOOK II REFERENCE ACCOUNT NUMBERS	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874 *(continued)*	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
930 and 1711	21. NET EXPENDITURES FOR FOOD SERVICES			
1000	22. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES			
	23. FREE PUBLIC SUMMER SCHOOLS			
	24. **TOTAL EXPENDITURES**			
12 and 13	25. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS *(reimbursement for expenditures shown in items reported above)*	$		$
	Expenditures made from Federal funds granted under Public Law 89-10 *(included in above items)*			
	26. ESEA, TITLE I	$	$	$
	27. ESEA, TITLE II			
	28. ESEA, TITLE III			
	29. **TOTAL EXCLUSIONS** *(sum of lines 25 thru 28)*	$	$	$
	30. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10 *(line 24 minus line 29)*	$	$	$

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL

31. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPENDITURES ARE REPORTED ON LINE 30	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL

32. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10

LINE 30 *(total)*		LINE 31 *(total)*		EXPENDITURE PER PUPIL *(to the nearest cent)*
$	divided by	ADA	equals	$

	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
33. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III INCLUDED IN LINE 30	$	$	$
34. OTHER CURRENT EXPENDITURES *(not included above)*	$	$	$
EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE AGENCY ADMINISTRATION			
35. CAPITAL OUTLAY *(sites, buildings, improvements, etc.)*	$	$	$
36. DEBT SERVICE — a. PAYMENTS FOR INTEREST			
36. DEBT SERVICE — b. PAYMENTS FOR PRINCIPAL			
36. DEBT SERVICE — c. OTHER EXPENDITURES FOR DEBT SERVICE			
37. EXPENDITURES FOR INTERMEDIATE ADMINISTRATIVE AGENCIES			
38. EXPENDITURES FOR STATE EDUCATION AGENCY ADMINISTRATION			
39. **TOTAL** *(sum of lines 34 thru 38)*	$	$	$

CERTIFICATION - I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in lines 15 thru 31 constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in *(name of State)* _____ during the 1974-75 school year as defined for purposes of Public Law 89-10.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL

SIGNATURE OF AUTHORIZED OFFICIAL

SUBMIT COMPLETED FORM TO:

Assistant Secretary for Education
National Center for Education Statistics
Elementary-Secondary Surveys Branch
400 Maryland Avenue, SW
Washington, D.C. 20202

PREPARED BY *(name and title)*

AGENCY TELEPHONE	AREA CODE	NUMBER	EXTENSION

Lines 15-20. Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

Line 21. Report only NET cash expenditures made by the local education agencies from Federal, State, and local tax sources to cover the deficit for food services *(including the special milk program, school lunch and related child feeding programs, but excluding the value of commodities received from the Federal government and income from sales)*. Net expenditures can be obtained by two methods, (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State and local sources.

Line 22. Report only expenditures from public school funds to cover deficits for student-body activities *(such as interscholastic athletics, entertainments, etc.)* which are not part of the regular instructional program; exclude expenditures charged against receipts from the sale of tickets, student activity fees, etc.

Line 23. Include current expenditures for summer schools only when provided under public supervision and direction at public expense *(without tuition charge)*. If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead, insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

Line 25. Report tuition and transportation fees received from persons which are a reimbursement for items of expenditure reported in lines 1 through 9.

Lines 26-28. Report expenditures made from Federal funds granted under Title I for the education of children of low income families under Title II for school library resources, textbooks, and other instructional materials and under Title III for supplementary educational centers and services. Report only expenditures that have been included in the expenditures reported in lines 15-20. If these moneys do not appear in the books of local school systems, please report the amounts in these lines and explain.

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

Line 31. Include average daily attendance for summer school pupils if line 23 is completed or if summer school expenditures are included on lines 15-20. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

Line 33. Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds *(other than ESEA, Titles I, II, and III)* included in the expenditures reported on line 30. If actual expenditure data is not available, please report your best estimate of the included expenditures made from Federal funds.

Line 34. Include here any CURRENT EXPENDITURES not reported in lines 15-23. Enter expenditures for services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program.

EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE ADMINISTRATION

Line 35. Enter the amount spent by and for local education agencies to acquire and improve sites, construct and equip buildings, and purchase other equipment *(classified as capital outlay)*.

Line 36a. Enter the amount spent by and for local education agencies for interest payments on bonds, and short-term and long-term loans. School-housing authority interest payments should also be included.

Line 36b. Enter the amount spent by and for local education agencies for payments on principal to retire serial bonds, short- and long-term loans, warrants or bills; include payments on principal to school-housing authorities.

Line 37. Include expenditures for administration by county or other intermediate administrative units.

Line 38. Include expenditures for administration by State board of education and State department of education *(excluding expenditures for vocational rehabilitation and salaries for personnel for supplementary services such as State library, State museum, teacher retirement, and teacher placement, etc.)*.

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RELATED NCES PUBLICATIONS

NCES 76-153	Education Directory, 1975-76: Public School Systems
NCES 76-147	Preprimary Enrollment, October 1974
NCES 76-148	Bond Sales for Public School Purposes, 1974-75
NCES 76-140	Revenues and Expenditures for Public Elementary and Secondary Education, 1973-74
NCES 76-145	Statistics of Public Elementary and Secondary Day Schools, Fall 1975
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OE 73-11415	Statistics of Local Public School Systems, Fall 1970: Staff
NCES 75-149	Statistics of Local Public School Systems, Finance, 1970-71
NCES 76-211	Digest of Educational Statistics, 1975
NCES 76-210	Projections of Educational Statistics to 1984-85
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